

**PROPERTY ASSESSMENT APPEAL BOARD**  
**401 S.W. 7<sup>th</sup> Street, Suite D**  
**Des Moines, IA 50309-4634**

**PREPARING FOR YOUR HEARING  
BEFORE THE PROPERTY ASSESSMENT APPEAL BOARD**

This guide is intended to help you prepare for your hearing before the Property Assessment Appeal Board. The guide is not a legal or technical document and is issued for general information purposes only. For detailed legal or technical information you should contact an attorney.

You may wish to review the following statute and rules: Iowa Code Chapter 441 (2007) and Iowa Administrative Code r. 701-71.21 (2008).

**Required Forms and Filings**

Please note that whenever a party files a document with the Appeal Board, a copy of the document must also be sent to the opposing party or the opposing party's counsel if represented.

- Copies of all exhibits must be provided to the other party or parties not later than ten (10) days prior to the scheduled hearing. Please note that failure to send these copies to the other parties may result in the hearing being continued and in some cases, the exhibits being excluded.
- Only one (1) copy of the following documents is necessary to be filed with the Appeal Board:
  - Notice of Appeal & Petition
  - Decision Letter from Board of Review
  - Postmarked envelope from Board of Review
  - Certification from Board of Review
  - Request for Continuance
  - Motion to Withdraw
  - Request for Telephone Hearing
  - Power of Attorney
  - Attorney Appearance
- Three (3) copies of a list of proposed exhibits or three (3) copies of all exhibits must be provided to the Appeal Board at least ten (10) days prior to the date your scheduled hearing. You may deliver or mail one (1) copy and bring the additional copies to the hearing.
- The Appeal Board will not make copies of documents for you on the day of the hearing. You must make any necessary copies prior to arriving at the Appeal Board's office.
- You may choose to have legal representation before the Appeal board. An attorney shall file an appearance. If the person you want to represent you is not an attorney you must file a POWER OF ATTORNEY form. The POWER OF ATTORNEY form is available online at <http://www.state.ia.us/tax/PAAB/PAAB.html> or may be requested from the Secretary of the Appeal Board. If the person you want to represent you is a licensed attorney you may have the attorney file an appearance with the Appeal Board.
- You may request a continuance of your hearing if you are unable to attend the hearing on the assigned date. A request for continuance must be made with "good cause." Immediately upon

the “good cause” becoming known you should fill out a REQUEST FOR CONTINUANCE form and mail it in or deliver it in-person to the Secretary of the Appeal Board and the opposing party or attorney for the opposing party. The REQUEST FOR CONTINUANCE form is available online at <http://www.state.ia.us/tax/PAAB/PAAB.html> or may be requested from the Secretary of the Appeal Board. An emergency oral request for a continuance may be obtained from an Appeal Board member upon showing “good cause.” You will be notified of whether or not the Appeal Board will grant the continuance.

- You may withdraw your appeal from before the Appeal Board any time until your scheduled hearing. If you choose to withdraw your appeal, you must fill out a WITHDRAWAL OF APPEAL form and file it with the Secretary of the Appeal Board and send a copy to the opposing party or attorney for the opposing party. The Withdrawal of Appeal form is available online at <http://www.state.ia.us/tax/PAAB/PAAB.html> or may be requested from the Secretary of the Appeal Board. If you withdraw your appeal, your appeal file will be closed, and no further action will be taken. In most cases you will not be able to refile the same appeal to the Appeal Board. Only under exceptional circumstances will you be able to refile an appeal.
- If you and the opposing party reach an agreement concerning the disputed assessment (a stipulation or settlement), put the stipulated agreement in writing and have all parties sign it. File the STIPULATION with the Appeal Board and the Appeal Board will review it and issue a ruling.

### **General Nature of Hearing**

Hearings of the Appeal Board are administrative proceedings and follow administrative rules of procedure and presentation of evidence. The formal rules of evidence that apply in court do not apply in an administrative hearing. Hearings before the board are open to the public. Testimony presented to the board is given under oath, and all testimony at the hearing will be recorded.

At the hearing, the party who filed the appeal with the Board, called the appellant, presents his or her case first. The appellant may begin with an opening statement. An opening statement may include a general description of the property and a brief statement of the reason(s) you believe your assessment to be incorrect. The opposing party, called the appellee, may then present his or her opening statement.

After opening statements, the appellant may then present his or her case by offering his or her own testimony, the testimony of witnesses, and other evidence that supports his or her case. The appellee has the opportunity to question or cross-examine the appellant and/or his or her witnesses concerning their testimony and evidence.

After any cross-examination, the appellee presents testimony and evidence in support of his or her position. The appellant will also have the opportunity to question the appellee or his or her witnesses concerning their testimony and evidence. Board members also may ask questions of the parties or their witnesses.

Finally, the appellant, and then the appellee, will have the opportunity to give closing statements.

For more information on preparing for your hearing, please review the PREPARING FOR YOUR HEARING document available at <http://www.state.ia.us/tax/PAAB/PAAB.html>.

### **Objections to Evidence**

If you believe evidence offered or a question asked by another party is inadmissible or otherwise objectionable, you have the right to object to it. You would normally state your specific objection to a question immediately after it is asked. You would state your objection to a document or other tangible evidence at the time it is offered for admission. The law concerning admissibility of evidence and objections is, however, too complex to summarize here. In administrative proceedings, moreover, objections to the evidence are normally noted in the record and the evidence is admitted. On occasion, objections may be specifically sustained or overruled.

### **Helpful Evidence for Your Appeal**

To prepare for your hearing you will need to gather and assemble admissible evidence that you will bring to your hearing to support your position. Any evidence you present must be relevant and reliable and support the grounds that you have appealed.

The Appeal Board's determination of the fair market value of your property is based solely upon the evidence presented at your hearing and in the record. The testimony or evidence you present to the Appeal Board should indicate the fair market value of your property on January 1 of the tax year at issue. The following examples of evidence may assist the board in determining the value of your property if it is relevant to the grounds that you have appealed:

1. Description of the property.
2. Recent appraisal of the property or in-person testimony of an appraiser before the Appeal Board. An appraisal is most accurate if it reflects the January 1 assessment date of the year of the protest.
3. Sales of comparable property.
4. Rental income or lease contracts.
5. Recent purchase price or bill of sale.
6. Maps and photographs.
7. Affidavit of value or sale.
8. Written offers or listing for sale.
9. Witnesses that testify to the value of the property. Examples may include realtors, appraisers or others with knowledge of the property.

### **Things to Keep in Mind**

- Each appeal filed is for the single year's property assessment. Filing an appeal for one year does not allow the board to consider the years before that appeal.
- **All information relating to your appeal, the appeal record, and the appeal hearing are subject to open meetings and public records law.**